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SENATE BILL 558

49TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2009

INTRODUCED BY

Sue Wilson Beffort

AN ACT

RELATING TO TAXATION; PROVIDING AN INCOME TAX DEDUCTION FOR
RETIREMENT PAY OF CERTAIN ARMED FORCES RETIREE MEDICAL
PRACTITIONERS.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. A new section of the Income Tax Act is enacted
to read:

"~~[NEW MATERIAL]~~ DEDUCTION--RETIREMENT PAY OF ARMED FORCES
RETIREE MEDICAL PRACTITIONER.--

A. An individual taxpayer who is an armed forces
retiree, is an eligible medical practitioner and has provided
medical services in New Mexico at a practice site in a
medically underserved area for at least two thousand eighty
hours in the taxable year may claim a deduction from net income
in the amount of that individual's military retirement or

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underscored material = new
[bracketed material] = delete

underscoring material = new
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1 retainer pay.

2 B. Prior to claiming the deduction provided by this
3 section, the taxpayer shall submit information to the
4 department of health, in a format satisfactory to the
5 department, that establishes that the taxpayer is an eligible
6 medical practitioner, that documents the taxpayer's medical
7 services in a medically underserved area and that contains any
8 additional documentation the department of health may require
9 to determine qualification for the deduction provided by this
10 section. If the department of health determines that the
11 taxpayer has met the qualifications for the deduction provided
12 by this section, it shall issue a certificate of qualification.

13 C. A taxpayer claiming the deduction provided by
14 this section shall submit a copy of the certificate of
15 qualification issued by the department of health and any
16 additional information required by the taxation and revenue
17 department with the taxpayer's New Mexico income tax return for
18 the taxable year.

19 D. A husband and wife who file separate returns for
20 a taxable year in which they could have filed a joint return
21 may each claim only one-half of the deduction provided by this
22 section that would have been allowed on a joint return.

23 E. As used in this section:

24 (1) "armed forces retiree" means a former
25 member of the armed forces of the United States who has

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1 qualified by years of service to separate with lifetime
2 benefits;

3 (2) "eligible medical practitioner" means:

4 (a) an osteopathic physician licensed
5 pursuant to the provisions of Chapter 61, Article 10 NMSA 1978
6 or an osteopathic physician's assistant licensed pursuant to
7 the provisions of the Osteopathic Physicians' Assistants Act;

8 (b) a physician or physician assistant
9 licensed pursuant to the provisions of Chapter 61, Article 6
10 NMSA 1978; and

11 (c) a registered nurse in advanced
12 practice who has been prepared through additional formal
13 education as provided in Sections 61-3-23.2 through 61-3-23.4
14 NMSA 1978 to function beyond the scope of practice of
15 professional registered nursing, including certified nurse
16 practitioners, certified registered nurse anesthetists and
17 clinical nurse specialists;

18 (3) "medically underserved area" means a
19 medically underserved area as designated by the health
20 resources and services administration of the United States
21 department of health and human services; and

22 (4) "practice site" means a private practice,
23 public health clinic, hospital, public or private nonprofit
24 primary care clinic or other medical service location in a
25 medically underserved area."

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